

# Comprehensive F&A Rate Guidance

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The following guidelines are intended to assist research administrators in selecting the appropriate F&A rate type to use for various classes of sponsored projects. These guidelines are intended to supplement the information found in [Emory Policy 2.127](#), Policy on Research Facilities and Administration Costs. The process of determining the appropriate F&A rate type and rate will include evaluation of the activity being proposed and the location of the proposed activity, as described below.

## Activity Category

There may be exceptions depending on particular circumstances; however, most projects should fall into these categories.

## RESEARCH

Research is systematic investigation designed to develop or contribute to generalized knowledge. It is generally hypothesis driven and tested. This includes activities involving the training of individuals in research techniques (post-doc research training) where such activities utilize the same facilities as other research activities. [For purposes of indirect cost identification, projects defined as research will have a class code beginning with “A2”.]

### EXAMPLES OF ACTIVITIES CONSIDERED RESEARCH

- Basic research studies conducted primarily in research lab space. (A220)
- Laboratory animal studies (A220)
- Clinical research which is not a clinical trial as defined by NIH (see definition below) (A220)
- Sponsored research training activities for post-doctoral fellows, including training grants and fellowships (A220)
- New analyses of existing data (A220)
- Retrospective chart reviews and analysis of existing medical data and records (A220)
- Registry/Observational Studies (A220)

### TYPES OF GRANTS/CONTRACTS WHICH GENERALLY SUPPORT RESEARCH ACTIVITIES

- NIH **R series**, **P series**, & **U series** awards (A220)
- NIH Career Development (K) Awards (A220)
- NIH F32 Post-doctoral Fellowship Awards (A220)
- Yerkes Base Grant – P51 (A220)
- Planning grant to actually perform preliminary work in a research protocol (A230)
- Intergovernmental Personnel Agreements (IPAs) where the activity conducted under the IPA meets the definition of research (A230)



### OTHER FACTORS TO CONSIDER (See Clinical Trial section for additional information).

- If IRB or IACUC are involved, a project is classified as research UNLESS it is a clinical trial as defined by NIH.
- If there is data analysis conducted by Emory project team members, the activity is generally classified as research.
- If Emory project team members plan to publish the results of the study, it is generally classified as research.
- If the work will result in the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes, it is generally classified as research.
- Investigator-initiated projects (*other than clinical trials*) will more than likely be considered research.

## INSTRUCTION

Instruction includes the teaching and training activities of the institution, except for the sponsored research training described above. The funding source for instruction is normally the university operating budget. Sponsored Instruction (other than research training as described above) generally includes support for graduate or undergraduate students. For purposes of indirect cost identification, projects defined as training will have a class code beginning with "A1".

### TYPES OF GRANTS/CONTRACTS WHICH GENERALLY SUPPORT INSTRUCTION ACTIVITIES

- NIH **F series** fellowships which support graduate students (A160)
- NIH **T series** training awards which support graduate students (A160)
- NSF dissertation research fellowships (A160)
- Post-doctoral training should be classified as research.

## OTHER SPONSORED ACTIVITIES

Other Sponsored Activities (OSA) are projects that are externally sponsored, but do not meet the definition of research or instruction as outlined above. For purposes of indirect cost identification, projects defined as other sponsored activities will have a class code beginning with "A3" or "A4".

### EXAMPLES OF ACTIVITIES CONSIDERED OSA

- **Clinical Trials** (A330)
  - Emory University utilizes the NIH definition of "clinical trial" which defines clinical trials as a research study in which one or more human subjects are prospectively assigned to one or more interventions (which may include placebo or other control) to evaluate the effects of those interventions on health-related biomedical or behavioral outcomes.



- Please see separate section on clinical trials below for more detailed definitions and guidance.
- **Public Service/Community Service (A310)**
  - Primarily to provide assistance to the general public or targeted groups such as school children, the elderly, inhabitants of rural areas, etc.
  - Some research projects may have a public service/community service component or secondary outcome. However, if the primary purpose falls within the definition of research, the project should be designated as research rather than other sponsored activities.
- **Intergovernmental Personnel Act (IPA) Agreements (A350)**
  - Personnel agreements where the activity conducted under the IPA meets the definition of other sponsored activity
- **Conferences (A350)**
  - To coordinate or attend a conference, meeting, or to provide travel support.
  - Does not include conference meeting attendance or travel within the scope of a larger project.
- **Outreach/Testing/Counseling (A310)**
  - Supports Emory's public service activities
  - These activities do not develop new techniques, but use established techniques.
  - May also include product testing.
- **Campus Life Activities (A350)**
  - Programs and services supporting student environment and community
- **Monographs/Reports (A350)**
  - Primary purpose is to write a report
  - Not intended to include the scientific report performed as the outcome
- **Planning Grants (A350)**
  - Provided to write the workplan for a grant
  - The stage that precedes a seed grant
  - Receipt of such funding is rare
  - Funding received to actually perform preliminary work in a research protocol should be classified as research
- **Museums (A420)**
  - Museum acquisitions or support for the operations of a museum
- **Libraries (A410)**
  - Library acquisitions or support for the operations of a library
- **Equipment (A350)**
  - Funding or support specifically for equipment or instrumentation
- **Renovation & Construction (A350)**
  - Funding for the construction or renovation of Emory space
- **Travel (A350)**
  - Provided to allow travel in order to present research or speak at a meeting



## CLINICAL TRIALS

Emory University utilizes the NIH definition of “clinical trial” which defines clinical trials as a research study in which one or more human subjects are prospectively assigned to one or more interventions (which may include placebo or other control) to evaluate the effects of those interventions on health-related biomedical or behavioral outcomes. NIH maintains a decision-making tool online to assist investigators in determining whether their study meets the NIH definition of a clinical trial. It can be found at: <https://grants.nih.gov/ct-decision/index.htm>.

At Emory, for non-industry-funded Clinical Trials (including federally-funded clinical trials), the trial would be considered as an Other Sponsored Activity and the appropriate negotiated F&A rate applied.

Sponsor-initiated Clinical Trials funded by industry sponsors may use the university approved rate of 32% per Emory policy at [Insert link to Controller’s Office website location]

## Location

Once the type of activity has been determined to be Research, OSA, or Instruction, the location of the project must then be determined in order to reach final selection of the appropriate rate.

## On v. Off-Campus F&A Rate Guidelines

The purpose of this section is to provide additional guidance on the selection of the appropriate F&A rate to use for a particular sponsored award. When the University bears the facilities costs associated with space, they are entitled to the reimbursement of these costs incurred to support sponsored activity – either directly or indirectly. Most of the time, the costs will be reimbursed indirectly via the application of the on-campus F&A rate. There are instances where the facilities costs are not borne by the University but rather by another party, potentially even the sponsor; in these instances, the application of the off-campus rate is appropriate as there are no facilities costs incurred that need to be reimbursed.

### I. DEFINITIONS

- **On-Campus**

On-campus locations include space in buildings owned by the University and certain space in buildings leased by some entity of the University. Further criteria for designating leased space as on-campus are provided below.



The on-campus designation indicates that any reimbursement of facilities-related costs will occur indirectly, through the application of an F&A rate that includes those costs, rather than through a direct space charge. For most federal sponsors, the “on-campus” negotiated F&A rate applies to projects designated as on-campus. For many non-federal sponsors, the published federal on-campus F&A rate also applies. Some awards may have F&A rates that are lower than the otherwise applicable on-campus rate. In these cases, the on-campus designation is still appropriate and has no relation to the applicable F&A rate.

- **Off-Campus**

A sponsored project designation indicating the general location(s) of the activity that will occur in conducting the project. Off-campus locations include space that is remote (beyond 50 miles) from Emory’s campus, the University does not own and no University entity bears a lease cost for occupying the space. Factors indicating that a space is remote include significant physical distance from Emory’s campus and use of separate (non-University) services such as mail, telephone, network, and other support services.

The off-campus designation indicates that any reimbursement of facilities-related costs will occur directly, through a direct space charge, rather than indirectly through the application of a F&A rate that includes those costs. For most federal sponsors, the “off-campus” negotiated F&A rate (26% MTDC, representing only Administrative costs) applies to projects designated as off-campus. For many non-federal sponsors, the published federal off-campus F&A rate also applies. Some awards may have F&A rates that are lower than the otherwise applicable off-campus rate. In these cases, the off-campus designation is still appropriate and has no relation to the applicable F&A rate.

- **Off-Campus Adjacent**

A sponsored project designation indicating the general location(s) of the activity that will occur in conducting the project. Off-campus adjacent locations include space that is within a 50-mile radius of Emory’s main campus on Clifton Road in Atlanta, the University does not own and no University entity bears a lease cost for occupying the space. Off-Campus Adjacent includes facilities owned by Emory Healthcare and Children’s Healthcare of Atlanta located on Emory’s campus such as Emory University Hospital, The Center for Rehab Medicine, and Egleston Children’s Hospital. Other Children’s Healthcare of Atlanta locations such as Hughes Spaulding and Scottish Rite are also off-campus adjacent locations.

- **Leased Space**



Space in a building that the University does not own, but which the University occupies and for which a lease cost is borne. That lease cost may be borne by a central, school, or departmental Emory speedtype. When leased space is used to conduct a sponsored project, that project may be designated as either “on-campus” or “off-campus,” based on defined parameters. The existence of a lease does not, in and of itself, indicate an off-campus designation.

- **Leased space = on-campus** when that space is contiguous or nearly contiguous to Emory’s campus. Factors indicating that a leased space is contiguous include physical proximity to the Emory campus and the use of University-provided support services such as mail, telephone, and network services.
- **Leased space = off-campus** when that space is remote from the Emory campus. Factors indicating that leased space is remote include significant physical distance from Emory, and the use of separate (non-University) services such as mail, telephone, network, and other support services. When a leased space is considered off-campus, a direct rent cost should be included in the proposal budgets and charged to benefiting sponsored projects.

## II. WHICH RATE SHOULD I USE?

### a. When to use the ON-CAMPUS rate:

- The on-campus rate applies to projects performed in space that the University owns.
- The on-campus rate applies to projects performed in leased space that is contiguous or nearly contiguous to Emory’s campus.
- Rent (recurring; i.e., not one-time or short-term facility rental) may not be charged to sponsored projects applying the on-campus rate.

### b. When to use the OFF-CAMPUS rate:

- The off-campus rate applies to projects performed in leased space that is remote (beyond 50 miles) from Emory’s campus. A direct rent cost should be included in the proposal budgets and charged to benefiting sponsored projects.
- The off-campus rate applies to projects performed in remote space that the University does not own and for which the University does not bear a lease cost from any University account (sponsored or non-sponsored,



central or school/department fund source). In these cases, a rental cost should not be direct charged to the project as there is no real cost to any University entity.

**c. When to use the OFF-CAMPUS ADJACENT rate:**

- The off-campus adjacent rate applies to projects performed in space within a 50-mile radius of the Emory campus that the University does not own and for which the University does not bear a lease cost from any University account (sponsored or non-sponsored, central or school/department fund source). This rate applies to Emory Healthcare facilities and Children's Healthcare of Atlanta facilities located on Emory's main campus. In these cases, a rental cost should not be direct charged to the project as there is no real cost to any University entity.

**d. See attached Exhibit A for space classification of various facilities.**

**III. DETERMINING WHETHER A PROJECT SHOULD BE CONSIDERED ON- OR OFF-CAMPUS**

Per the University's F&A Rate Agreement with the Federal Government, grants or contracts should not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project. If more than 50% is performed on-campus, the on-campus rate will apply to the entire project. A grant/contract should not be considered both on and off-campus, and there should be no apportionment of expenses between the two categories.



## EXHIBIT A: SPACE CLASSIFICATION

### On-Campus Space:

ON-CAMPUS SPACE	
BUILDING NAME	ADDRESS
1462 CLIFTON ROAD	1462 CLIFTON RD
1525 CLIFTON	1525 CLIFTON RD
1599 CLIFTON RD	1599 CLIFTON RD
ANTHROPOLOGY	1557 DICKEY DR
ATWOOD CHEMISTRY CENTER	1515 DICKEY DR
BIOCHEMISTRY CONNECTOR	1514 CLIFTON RD
BOISFEUILLET JONES CENTER	200 DOWMAN DR
BOWDEN HALL	561 SOUTH KILGO CIR
CANDLER LIBRARY	550 ASBURY CIR
CANDLER SCHOOL OF THEOLOGY/PITTS THEOLOGY LIBRARY	1531 DICKEY DRIVE
CANNON CHAPEL	515 KILGO CIR
CENTER FOR ADVANCED PEDIATRICS (CCAP) (Leased)	1400 TULLIE ROAD
CLAUDIA NANCE ROLLINS BUILDING	401 ROLLINS WAY
COX HALL	569 ASBURY CIR
EMERSON HALL	1521 DICKEY DR
EMORY CHILDREN'S CENTER	2015 UPPERGATE DR
EXECUTIVE PARK 6	6 EXECUTIVE PARK DRIVE S.
EXECUTIVE PARK 12 (Leased)	12 EXECUTIVE PARK DRIVE SOUTH
EXECUTIVE PARK 57	57 EXECUTIVE PARK DRIVE
EXECUTIVE PARK 59	59 EXECUTIVE PARK DRIVE
FACULTY OFFICE AT GRADY	49 JESSE HILL, JR. DR
GLENN BUILDING AT GRADY	69 JESSE HILL, JR. DR
GOIZUETA BUSINESS SCHOOL	1300 CLIFTON RD
GOODRICH C. WHITE HALL	301 DOWMAN DR
GRACE CRUM ROLLINS BUILDING	1518 CLIFTON RD
HEALTH SCIENCES RESEARCH BUILDING	1760 HAYGOOD DR
HOPE CLINIC	484 IRWIN COURT
HUMANITIES HALL	190 FEW CIR
JAMES B. WILLIAMS MEDICAL EDUCATION BLDG	100 WOODRUFF CIRCLE
LANGUAGE HALL	114 FEW CIR
LUCE CENTER	825 HOUSTON MILL RD
MARCUS AUTISM CTR (Leased)	1920 BRIARCLIFF RD.
MATHEMATICS AND SCIENCE CENTER	400 DOWMAN DR
MICHAEL C. CARLOS MUSEUM	571 SOUTH KILGO CIR
MODERN LANGUAGES	532 KILGO CIR
NELL HODGSON WOODRUFF NURSING	1520 CLIFTON RD
NORTH DECATUR BUILDING	1784 N DECATUR RD
O. WAYNE ROLLINS RESEARCH CENTER	1510 CLIFTON RD
OLD THEOLOGY BUILDING	505 KILGO CIR
PSYCHOLOGY AND INTERDISCIPLINARY SCIENCES	36 EAGLE ROW
RICH MEMORIAL BUILDING	1602 FISHBURNE DR
RITA ANNE ROLLINS BUILDING/ETHICS	1531 DICKEY DRIVE
ROBERT W. WOODRUFF LIBRARY	540 ASBURY CIR
SCHWARTZ CENTER FOR PERFORMING ARTS	1700 N DECATUR RD
STEINER BUILDING @ GRADY (Bldg. 1300)	68 ARMSTRONG ST.
TARBUTTON HALL	1555 DICKEY DR





THE HOPE CLINIC IN IRVIN COURT	500 IRVIN COURT, STE. 200
THE OXFORD SCIENCE BUILDING	150 FEW CIRCLE
UNIVERSITY ADMINISTRATION	201 DOWMAN DR
VISUAL ARTS	700 PEAVINE CREEK DR
WHITEHEAD BIOMEDICAL RESEARCH BLDG	615 MICHAEL ST
WOODRUFF EXTENSION	46 ARMSTRONG ST
WOODRUFF HEALTH SCIENCES ADMINISTRATION	1440 CLIFTON RD
WOODRUFF MEMORIAL RESEARCH BLDG	101 WOODRUFF CIR
YERKES BUILDINGS	2409 TAYLOR RD
YERKES MAIN BUILDING	954 GATEWOOD RD
YERKES NEUROSCIENCE BUILDING	954 GATEWOOD RD

**Off-Campus Adjacent Space:**

OFF-CAMPUS ADJACENT SPACE	
BUILDING NAME	ADDRESS
AUTISM RESOURCE CENTER	1551 SHOUP CT
CARTER CENTER CAMPUS	453 FREEDOM PKWY
CHOA AT EGLESTON	1405 CLIFTON RD
DECATUR PLAZA	101 PONCE DE LEON AVE
EMORY - T3 LABS	380-B NORTHYARDS BLVD. NW
EMORY CLINIC - SATELLITE LOCATIONS	1195 MEADOW PERCH CT
EMORY HOTEL + CONF CNTR	1615 CLIFTON RD
EMORY JOHNS CREEK HOSPITAL	6325 HOSPITAL PARKWAY
EMORY MEDICAL CARE FOUNDATION	1720 PEACHTREE ST
EMORY ORTHOPAEDIC CLINICAL RES CTR	1459 MONTREAL RD
EMORY SAINT JOSEPH'S HOSPITAL	5665 PEACHTREE DUNWOODY
EMORY SPORTS MEDICINE COMPLEX	1968 HAWKS LANE
EMORY-ADVENTIST HOSPITAL	3949 SOUTH COBB DR
GRADY MEMORIAL HOSPITAL	80 BUTLER ST
HUGHES SPALDING	35 BUTLER ST
HUGHES SPALDING C H ANNEX	191 EDGEWOOD AVE
KENNESTONE HOSPITAL	677 CHURCH STREET NE
MOREHOUSE SCHOOL OF MEDICINE	720 WESTVIEW DR. SW
ORR (W.W. ORR) BUILDING	478 W. PEACHTREE ST
ORTHOPEDICS AND SPINE CENTER	59 EXECUTIVE PARK DR
PIEDMONT HOSPITAL	1968 PEACHTREE RD
PONCE DE LEON CENTER	341 PONCE DE LEON AVE
PROTON THERAPY CENTER	615 PEACHTREE ST. SE
THE TASK FORCE FOR GLOBAL HEALTH	325 SWANTON WAY
U.S. CENTERS FOR DISEASE CONTROL AND PREVENTION	1600 CLIFTON RD
VETERAN'S AFFAIRS MEDICAL CENTER	1670 CLAIRMONT RD
WESLEY WOODS TOWERS	1825 CLIFTON ROAD

**Hybrid (Can be On-Campus or Off-Campus Adjacent) Space**

*These spaces are owned by either Emory University or Emory Healthcare, with a leasing arrangement between the parties where one is the lessor and the other is the lessee. Please use the table below as a guideline to determine how to classify research taking place in these locations. In some facilities (such as Emory Clinic B), designation as "on or off campus" may vary at the floor/room level.*



HYBRID (CAN BE ON OR OFF CAMPUS) SPACE			
BUILDING NAME	ADDRESS	ON	OFF-ADJ
CENTER FOR REHABILITATION MEDICINE	1441 CLIFTON RD		
Rehab, Psych, BME, Neurology		✓	
All Other Spaces			✓
EMORY CLINIC BUILDING - A	1365 CLIFTON RD		✓
EMORY CLINIC BUILDING - B	1365 CLIFTON RD		
Floor and Room Specific		✓	
EMORY CLINIC BUILDING - C	1701 UPPERGATE DR		
Floors 3, 4, 5		✓	
Other Floors			✓
EMORY UNIVERSITY HOSPITAL	1364 CLIFTON RD		
Cardiology, Med Admin, Surgery, Path, Rad, Transplant		✓	
All Other Spaces			✓
EUH EDUCATION ANNEX	531 ASBURY CIR		
Cardiology and Surgery		✓	
All Other Space			✓
MOT (Midtown Medical Office Tower)	550 PEACHTREE STREET		
HMO Hemophilia Group		✓	
All Other Spaces			✓
WESLEY WOODS HOSPITAL AND HEALTH CENTER	1821 CLIFTON RD		
CSI, Palliative Care, FPM, Center on Aging		✓	
All Other Spaces			✓

*For questions as to which F&A rate to use for research in these facilities, please contact James Goff in the Controller's Office at 404-727-3419 (or james.goff@emory.edu).*